

**CLAIMS**

1. A method for preparing a solid acid catalyst containing tin, comprising: preparing a support comprising a crystalline tin oxide, bringing the support into contact with organic acid ions, then bringing the support into contact with a sulfate group-containing compound, and then calcining the support.

2. The method for preparing a solid acid catalyst according to Claim 1, wherein the crystalline tin oxide is metastannic acid.

3. A solid acid catalyst having a tin content of not less than 30% by weight as metal in the catalyst, a sulfate group supported thereon and an absolute value of argon adsorption heat of 30 kJ/mol or more, which is used in acid-catalytic reactions.

4. The solid acid catalyst according to Claim 3, wherein, in the infrared reflection spectrum of the catalyst, reflectance at  $1280\text{ cm}^{-1}$  is less than reflectance at  $1220\text{ cm}^{-1}$ .